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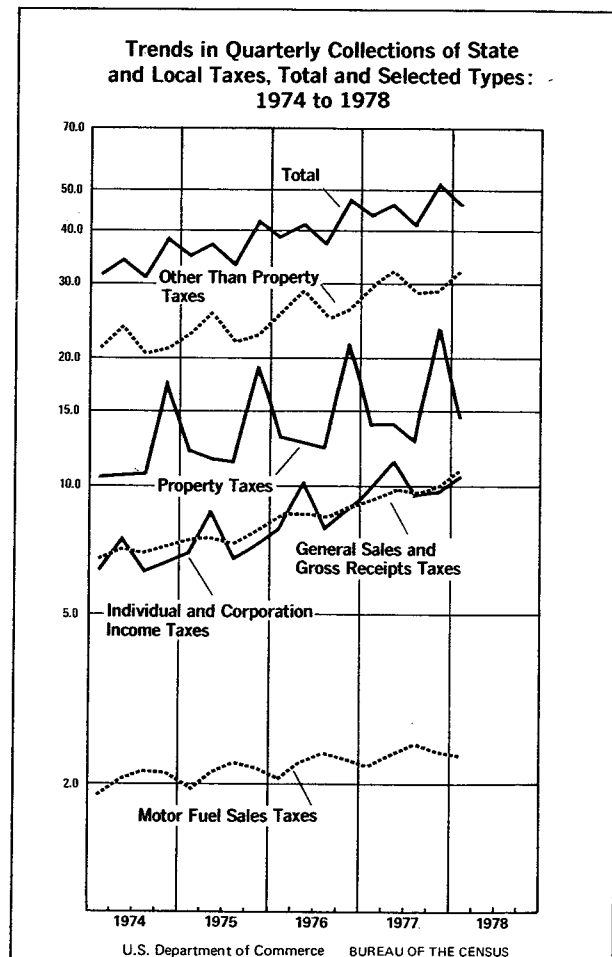
Taxes collected by State and local governments in the United States totaled \$186.9 billion during the 12 months ended with March 1978. This was an increase in total taxes of \$17.2 billion, or 10.1 percent, in comparison with the year ending with March 1977. State taxes rose \$11.3 billion (11.6 percent) in this period and locally imposed taxes were up \$5.9 billion (8.2 percent). Following is a summary by type of tax:

Trends and seasonal variations in State and local tax revenue may be influenced by numerous factors, including changes in tax rates, adjustments by legislation or legal rulings in the coverage of particular taxes, and major shifts in the method or timing of collections (e.g., the adoption or revision of withholding or installment provisions). Such factors are likely to deserve special attention in the interpretation of significant changes

Type of tax	Amount (in millions of dollars) 12 months ended with March		Per cent increase
	1978	1977	
Total.....	186,872	169,657	10.1
Property.....	65,140	60,545	7.6
Other than property.....	121,732	109,112	11.6
General sales and gross receipts.....	40,219	35,281	14.0
Motor fuel sales.....	9,467	9,089	4.2
Tobacco product sales..	3,724	3,596	3.6
Alcoholic beverage sales.....	2,362	2,229	6.0
Individual income.....	31,461	28,076	12.1
Corporation net income..	10,146	8,518	19.1
Motor vehicle and operators' licenses...	5,044	4,705	7.2
All other.....	19,309	17,618	9.6

During the first quarter of calendar 1978 collections of State and local taxes amounted to \$47.3 billion. As compared with the corresponding quarter of 1977, this is a rise of \$4.1 billion, or 9.5 percent. These and other quarterly amounts are reported in table 1.

The accompanying chart shows trends in State and local government tax revenue, on a quarterly basis, since 1974.



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in individual State collections for particular taxes, as presented in table 3.¹

Table 2 reports local collections of property taxes for selected local areas. It should be noted that the amounts shown in table 2 are not limited to locally imposed property taxes, but are intended to include any amounts of State-imposed property taxes collected on behalf of the State by local government offices. Such an arrangement applies in at least 22 States.

CONCEPTS AND TERMINOLOGY

In this report the concept of "taxes" is comprised of all compulsory contributions exacted by a government for public purposes, except employer and employee assessments for retirement and social insurance purposes, which are classed as insurance trust revenue. Outside the scope of this report, accordingly, are collections from the unemployment compensation "taxes" imposed by each of the State governments and the District of Columbia. Included, however, are all receipts from licenses and compulsory fees, including those which are imposed for regulatory purposes as well as those designed to provide revenue.

Tax revenue is defined to include related penalty and interest receipts, but to exclude protested amounts and refunds. The deduction from gross collections of amounts refunded is particularly significant with respect to motor fuel sales taxes ("gasoline" taxes).

The general nature of the several major kinds of taxes shown separately in this report is suggested by their headings; explicit definitions appear in the reports cited in footnote 1. A major portion of the residual heading "All other taxes," includes selective sales taxes, such as those on public utilities, with the balance involving various kinds of imposts, including death and gift taxes, severance taxes, general corporation licenses, and miscellaneous other licenses.

¹More detailed figures on State tax revenue, with definitions of particular types of taxes, appear in the annual reports, State Tax Collections in 1977 and State Government Finances in 1976. State and local tax data on a fiscal year basis are reported nationally and by States in the annual report, Governmental Finances in 1975-76.

SOURCES OF DATA AND LIMITATIONS

The statistics in this report are based mainly upon three mail surveys, dealing respectively with State-administered taxes, locally collected property taxes, and certain locally collected nonproperty taxes. These surveys provided a basis for 97 percent of the collection amounts summarized in table 1. The remaining 3 percent (making up 8 percent of the local government total, and representing about one-quarter of sums shown for "All other taxes" but only very small percentages of other tax classes) was imputed by reference to findings of recent annual Bureau of the Census surveys of local government finances.

Most of the data in this report were gathered by mail canvass of appropriate State offices. In some instances data were compiled by trained representatives of the Bureau of the Census from official State records.

Data are subject to possible inaccuracies in classification, response and processing. Every effort is made to keep such errors to a minimum through care in examining, editing, and tabulating the data.

Property tax collections since the first quarter 1975, as shown in table 1, are estimated based upon information from a revised stratified sample panel, effective in January 1975, containing 568 counties or county-type areas which are served altogether by approximately 6,300 local tax collecting agencies. The sample represents an expansion in the number of units canvassed as well as a change in the frequency distribution of these units by size resulting in more complete coverage. Figures concerning quarterly collections were requested by mail from all these agencies, and reports were obtained from 86 percent of them. Sampling variation was calculated for the property tax data thus developed from a sample survey, covering 1972. The sampling variation of the 12-month aggregate was determined to be less than 1 percent. That is, the chances are about 2 out of 3 that the estimated yearly total differs by less than 1 percent (\pm) from the results that would have been obtained from a complete enumeration. The quarterly estimates were found subject to a sampling variability of less than 2 percent.

ACKNOWLEDGMENT

Appreciation is extended to the numerous State and local officials who supplied basic data needed for the preparation of this report.

Table 1. National Totals of State and Local Tax Revenue, by Level of Government and by Type of Tax:
First Quarter of 1978 and Prior Periods
(Millions of dollars)

Period	Total	Level of tax-imposing government		Type of tax								
		State	Local	Property	General sales and gross receipts	Motor fuel sales	Tobacco product sales	Alcoholic beverage sales	Individual income	Corporation net income	Motor vehicle and operators' licenses	All other
QUARTERS												
1978:												
1st quarter.....	47,280	28,755	18,525	14,811	10,984	2,277	899	589	7,896	2,987	1,758	5,079
1977:												
4th quarter.....	52,516	25,644	26,872	23,687	9,925	2,404	925	601	7,893	1,923	930	4,228
3d quarter.....	41,169	25,246	15,923	12,687	9,653	2,445	955	577	7,650	1,964	952	4,286
2d quarter.....	45,907	29,190	16,717	13,955	9,657	2,341	945	595	8,022	3,272	1,404	5,716
1st quarter.....	43,184	26,035	17,149	13,848	9,505	2,175	859	536	7,287	2,550	1,675	4,749
1976:												
4th quarter.....	47,674	22,962	24,712	21,762	8,803	2,276	883	576	7,161	1,602	838	3,773
3d quarter.....	37,212	22,046	15,166	12,263	8,426	2,373	928	541	6,319	1,597	946	3,819
2d quarter.....	41,587	26,498	15,089	12,672	8,547	2,265	926	565	7,309	2,769	1,246	5,277
1st quarter.....	38,671	22,968	15,703	12,887	8,517	2,052	860	542	5,962	2,057	1,722	4,072
1975:												
4th quarter.....	42,088	20,146	21,942	19,435	7,808	2,167	886	548	5,915	1,293	754	3,282
3d quarter.....	33,131	19,288	13,843	11,338	7,272	2,226	913	521	5,529	1,173	874	3,285
2d quarter.....	37,050	23,096	13,954	11,504	7,529	2,101	890	565	6,187	2,508	1,062	4,704
1st quarter.....	34,726	20,334	14,392	12,013	7,424	1,950	785	521	5,144	1,774	1,579	3,536
1974:												
4th quarter.....	38,508	18,547	19,961	17,585	7,206	2,118	842	518	5,328	1,268	709	2,934
3d quarter.....	31,091	18,068	13,023	10,690	6,916	2,148	838	491	5,044	1,209	817	2,938
2d quarter.....	34,286	21,464	12,822	10,572	7,127	2,061	874	554	5,375	2,167	1,050	4,506
1st quarter.....	31,453	19,283	12,170	10,496	6,712	1,878	812	523	4,876	1,505	1,555	3,096
1973:												
4th quarter.....	36,253	17,060	19,193	17,461	6,401	2,145	824	486	4,856	1,083	673	2,324
3d quarter.....	28,191	16,159	12,032	10,307	6,027	2,150	813	452	4,500	1,017	655	2,270
2d quarter.....	31,881	20,252	11,629	9,915	6,175	2,121	856	519	5,341	2,025	1,092	3,837
1st quarter.....	29,123	17,933	11,190	9,561	5,974	1,931	805	492	4,505	1,421	1,483	2,951
12 MONTHS ENDING												
March 1978.....	186,872	108,835	78,037	65,140	40,219	9,467	3,724	2,362	31,461	10,146	5,044	19,309
December 1977.....	182,776	106,115	76,661	64,177	38,740	9,365	3,684	2,309	30,852	9,709	4,961	18,979
September 1977.....	177,934	103,433	74,501	62,252	37,618	9,237	3,642	2,284	30,120	9,388	4,869	18,524
June 1977.....	173,977	100,233	73,744	61,828	36,391	9,165	3,615	2,248	28,789	9,021	4,863	18,057
March 1977.....	169,657	97,541	72,116	60,545	35,281	9,089	3,596	2,229	28,076	8,518	4,705	17,618
December 1976.....	165,144	94,474	70,670	59,584	34,293	8,966	3,597	2,235	26,751	8,025	4,752	16,941
September 1976.....	159,558	91,658	67,900	57,257	33,298	8,857	3,600	2,207	25,505	7,716	4,668	16,450
June 1976.....	155,477	88,900	66,577	56,332	32,144	8,710	3,585	2,187	24,715	7,293	4,596	15,916
March 1976.....	150,940	85,498	65,442	55,164	31,126	8,546	3,549	2,176	23,593	7,031	4,412	15,343
December 1975.....	146,995	82,864	64,131	54,290	30,033	8,444	3,474	2,155	22,775	6,748	4,269	14,807
September 1975.....	143,415	81,265	62,150	52,440	29,431	8,395	3,430	2,125	22,188	6,723	4,224	14,459
June 1975.....	141,375	80,045	61,330	51,792	29,075	8,317	3,355	2,095	21,703	6,759	4,167	14,112
March 1975.....	138,611	78,413	60,198	50,860	28,673	8,277	3,339	2,084	20,891	6,418	4,155	13,914
December 1974.....	135,338	77,362	57,976	49,343	27,961	8,205	3,366	2,086	20,623	6,149	4,131	13,474
September 1974.....	133,083	75,875	57,208	49,219	27,156	8,232	3,348	2,054	20,151	5,964	4,095	12,864
June 1974.....	130,183	73,966	56,217	48,836	26,267	8,234	3,323	2,015	19,607	5,772	3,933	12,196
March 1974.....	127,778	72,754	55,024	48,179	25,315	8,294	3,305	1,980	19,574	5,630	3,975	11,527
December 1973.....	125,448	71,404	54,044	47,244	24,577	8,347	3,298	1,949	19,202	5,546	3,903	11,382
September 1973.....	121,737	69,170	52,567	45,939	23,658	8,157	3,253	1,923	18,380	5,368	3,831	11,228
June 1973.....	119,514	67,689	51,825	45,302	22,884	8,044	3,253	1,899	17,977	5,208	3,812	11,135
March 1973.....	117,172	66,217	50,955	44,489	22,219	7,795	3,210	1,870	18,038	4,901	3,703	10,947

Note: Because of rounding, detail may not add to total. Property tax amounts are estimates subject to sampling variation. Of the nonproperty tax revenue shown, about 95 percent pertains to governments directly subject to survey for this report, with the remainder imputed mainly from findings of annual surveys for fiscal 1975-76. Verification of 12-month totals with government officials has resulted in minor revisions for prior periods. Prior quarterly data changes of less than 1 percent have been made without specific notation. See text discussions of "Sources of Data and Limitations."

QUARTERLY TAX REPORT

**Table 2. Local Collections of Property Taxes in Selected Local Areas: 12 Months Ended March 1978
and Prior Periods**
(Dollar amounts in millions)

Area	Area popu- lation, 1976 ¹	Collections, 12 months ended March			Area	Area popu- lation, 1976 ¹	Collections, 12 months ended March		
		1978	1977	Percent change			1978	1977	Percent change
ALABAMA									
Jefferson County.....	652,700	77.1	70.5	9.4	Polk County.....	300,900	113.0	104.2	8.4
Mobile County.....	347,100	28.0	25.2	1.1	KANSAS				
ARIZONA									
Sedgwick County.....	351,200	120.7	100.3	20.3	KENTUCKY				
Maricopa County.....	1,243,200	381.8	321.2	8.9	Jefferson County.....	689,100	119.6	117.6	1.7
Pima County.....	453,900	154.5	139.2	11.0	LOUISIANA				
ARKANSAS									
East Baton Rouge Parish.....	316,300	33.0	33.3	-0.9					
Pulaski County.....	319,600	53.3	45.2	17.9	Jefferson Parish.....	407,100	46.6	46.9	-0.6
CALIFORNIA									
Orleans Parish.....	562,000	55.7	61.2	-9.0					
Alameda County.....	1,095,400	573.1	510.2	12.3	MARYLAND				
Contra Costa County.....	597,900	381.6	338.9	12.6	Anne Arundel County.....	348,800	62.6	66.7	-6.2
Fresno County.....	462,500	196.7	177.3	10.9	Baltimore city.....	830,500	224.1	207.5	8.0
Kern County.....	354,300	208.9	196.8	6.1	Baltimore County.....	645,700	157.9	150.2	5.1
Los Angeles County.....	7,004,400	3,500.9	3,302.7	6.0	Montgomery County.....	577,400	253.8	244.6	3.8
Monterey County.....	271,500	119.1	108.2	10.1	Prince Georges County.....	675,500	217.0	168.3	28.9
Orange County.....	1,755,600	820.5	720.7	13.8	MASSACHUSETTS				
Riverside County.....	543,000	226.2	208.8	8.3	Bristol County.....	464,100	173.5	148.4	16.9
Sacramento County.....	702,800	262.6	233.5	12.5	Essex County.....	625,200	333.4	276.3	20.7
San Bernardino County.....	712,500	296.7	269.5	10.1	Hampden County.....	460,100	185.0	162.4	13.9
San Diego County.....	1,623,400	612.1	554.6	10.4	Middlesex County.....	1,397,100	741.0	676.3	9.6
San Francisco County.....	665,000	396.4	373.5	6.1	Norfolk County.....	619,100	325.9	277.6	17.4
San Joaquin County.....	301,800	135.9	104.7	29.8	Plymouth County.....	383,700	190.6	171.4	11.2
San Mateo County.....	581,200	308.0	279.0	10.4	Suffolk County.....	713,600	490.0	419.3	16.9
Santa Barbara County.....	286,300	114.9	110.5	4.0	Worcester County.....	648,200	242.6	213.1	13.8
Santa Clara County.....	1,198,900	596.5	552.1	8.0	MICHIGAN				
Ventura County.....	452,500	226.6	189.3	19.7	Genesee County.....	445,800	152.4	150.8	1.1
COLORADO									
Ingham County.....	268,800	93.9	94.5	-0.6					
Denver County.....	481,500	169.2	161.9	4.5	Kent County.....	425,900	122.4	111.0	10.3
El Paso County.....	279,700	64.2	63.4	1.3	Macomb County.....	670,600	288.1	253.2	13.8
Jefferson County.....	324,400	104.1	83.4	24.8	Oakland County.....	967,100	450.8	412.3	9.3
CONNECTICUT									
Washtenaw County.....	248,100	120.8	107.9	12.0					
Fairfield County.....	801,500	395.3	370.4	6.7	Wayne County.....	2,477,900	882.0	823.8	7.1
Hartford County.....	819,700	375.8	342.6	9.7	MINNESOTA				
New Haven County.....	763,000	309.2	298.2	3.7	Hennepin County.....	916,500	440.8	414.4	6.4
DELAWARE									
Ramsey County.....	456,600	175.8	158.4	11.0					
New Castle County.....	401,200	70.1	64.5	8.7	MISSOURI				
DISTRICT OF COLUMBIA									
Jackson County.....	617,900	148.8	132.1	12.6					
Washington, D.C.....	702,000	157.7	188.7	² -16.4	St. Louis city.....	516,700	85.7	87.3	-1.8
FLORIDA									
St. Louis County.....	984,700	312.9	299.7	4.4					
Broward County.....	850,800	290.8	243.5	19.4	NEBRASKA				
Dade County.....	1,466,800	464.0	412.5	12.5	Douglas County.....	415,000	144.4	142.6	1.3
Duval County.....	564,600	106.3	87.5	21.5	NEVADA				
Hillsborough County.....	581,300	122.7	101.7	20.6	Clark County.....	343,400	74.4	87.7	² -15.2
Orange County.....	409,700	98.8	95.4	3.6	NEW JERSEY				
Palm Beach County.....	470,200	196.0	160.7	22.0	Bergen County.....	870,100	451.3	451.9	-0.1
Pinellas County.....	649,400	116.7	117.5	-0.7	Burlington County.....	352,400	116.5	124.6	-6.5
Polk County.....	278,300	54.1	52.1	3.8	Camden County.....	475,300	194.6	198.2	-1.8
GEORGIA									
Essex County.....	872,100	409.6	406.4	0.8					
De Kalb County.....	453,800	122.6	124.0	-1.1	Hudson County.....	572,900	232.5	232.1	0.1
Fulton County.....	571,000	248.9	238.0	4.6	Mercer County.....	318,700	139.2	141.9	-1.9
HAWAII									
Middlesex County.....	592,700	281.8	294.5	-4.3					
Honolulu County.....	718,400	171.3	116.2	² 47.4	Monmouth County.....	492,800	222.6	238.3	-6.6
ILLINOIS									
Morris County.....	392,500	226.4	239.6	-5.5					
Cook County.....	5,344,400	1,826.5	1,796.7	1.7	Ocean County.....	308,500	140.4	140.0	0.3
Du Page County.....	558,000	242.6	215.0	12.8	Passaic County.....	449,000	168.2	172.3	-2.4
Kane County.....	270,300	81.6	83.2	-1.9	Union County.....	516,300	244.1	263.8	-7.5
Lake County.....	406,000	124.3	152.5	-18.5	NEW MEXICO				
St. Clair County.....	284,000	46.6	46.9	-0.6	Bernalillo County.....	364,800	62.9	57.6	9.2
Will County.....	298,900	91.2	106.6	-14.5	NEW YORK				
INDIANA									
Albany County.....	286,300	108.3	95.4	13.5					
Allen County.....	286,700	72.4	79.2	-8.6	Erie County.....	1,083,000	539.9	526.6	2.5
Lake County.....	55,500	182.8	169.1	8.1					
Marion County.....	775,300	292.9	213.0	² 37.5					

See footnotes at end of table.

Table 2. Local Collections of Property Taxes in Selected Local Areas: 12 Months Ended March 1978
and Prior Periods—Continued
(Dollar amounts in millions)

Area	Area population, 1976 ¹	Collections, 12 months ended March			Area	Area population, 1976 ¹	Collections, 12 months ended March		
		1978	1977	Percent change			1978	1977	Percent change
NEW YORK--Continued					RHODE ISLAND				
Monroe County.....	708,500	379.5	312.4	21.5	Providence County.....	568,300	186.2	158.0	17.8
Nassau County.....	1,396,600	1,075.2	1,031.9	4.2	SOUTH CAROLINA				
New York City.....	7,453,600	3,242.6	3,181.0	1.9	Charleston County.....	260,200	47.7	45.5	4.8
Oneida County.....	264,700	95.6	80.4	18.9	Greenville County.....	267,400	53.6	47.7	12.4
Onondaga County.....	475,300	183.9	167.7	9.7	Richland County.....	250,800	50.5	40.6	24.4
Suffolk County.....	1,278,700	795.9	739.6	7.6	TENNESSEE				
Westchester County.....	878,100	625.2	610.0	2.5	Davidson County.....	454,900	78.2	84.6	-7.6
NORTH CAROLINA					Hamilton County.....	262,600	57.1	58.3	-2.1
Guilford County.....	302,900	66.4	59.9	10.9	Knox County.....	295,500	60.1	53.4	12.5
Mecklenburg County.....	377,000	105.8	100.7	5.1	Shelby County.....	744,200	174.8	153.7	13.7
Wake County.....	269,500	58.1	54.1	7.4	TEXAS				
OHIO					Bexar County.....	918,900	157.5	167.7	-6.1
Cuyahoga County.....	1,578,500	537.4	517.9	3.8	Dallas County.....	1,423,600	485.6	462.3	5.0
Franklin County.....	859,500	223.8	201.8	10.9	El Paso County.....	425,200	74.7	65.2	14.6
Hamilton County.....	879,700	248.4	239.3	3.8	Harris County.....	2,044,400	728.9	651.4	11.9
Lorain County.....	266,400	96.5	85.3	13.1	Tarrant County.....	753,400	167.5	160.4	4.4
Lucas County.....	479,700	123.0	101.5	21.2	Travis County.....	375,400	95.1	97.6	-2.6
Mahoning County.....	289,600	64.1	64.3	-0.3	UTAH				
Montgomery County.....	582,700	160.2	155.5	3.0	Salt Lake County.....	524,700	125.7	116.5	7.9
Stark County.....	377,200	78.4	71.3	10.0	VIRGINIA				
Summit County.....	535,000	153.3	142.0	8.0	Fairfax County.....	525,500	187.6	197.4	-5.0
OKLAHOMA					Norfolk city.....	276,000	42.1	37.9	11.1
Oklahoma County.....	543,800	99.0	92.1	7.5	WASHINGTON				
Tulsa County.....	422,800	96.5	88.5	9.0	King County.....	1,153,000	349.8	251.3	39.2
OREGON					Pierce County.....	420,500	101.6	79.7	27.5
Multnomah County.....	549,900	237.2	224.7	5.6	Snohomish County.....	268,600	62.2	48.4	28.5
PENNSYLVANIA					Spokane County.....	310,700	60.7	54.6	11.2
Allegheny County.....	1,501,400	350.6	371.4	-5.6	WISCONSIN				
Berks County.....	305,900	66.8	60.2	11.0	Dane County.....	306,900	107.2	101.5	5.6
Bucks County.....	468,600	142.8	122.8	16.3	Milwaukee County.....	1,005,100	417.6	405.3	3.0
Chester County.....	296,800	73.2	65.7	11.4	Waukesha County.....	260,000	100.2	89.4	12.1
Delaware County.....	586,400	161.2	206.3	² -21.9					
Erie County.....	275,000	94.5	86.9	8.7					
Lancaster County.....	345,200	47.8	43.1	10.9					
Lehigh County.....	265,300	65.6	55.0	19.3					
Luzerne County.....	343,900	38.8	37.2	4.3					
Montgomery County.....	633,200	218.9	220.3	-0.6					
Philadelphia County.....	1,817,100	332.7	423.6	² -21.5					
Westmoreland County.....	381,400	58.5	50.6	15.6					
York County.....	288,800	47.4	39.4	20.3					

Note: For the areas shown amounts are based on a mail canvass of all local tax collecting governments with imputations for nonrespondent units. See text discussion of "Sources of Data and Limitations."

¹Population data are estimates from the Bureau of the Census, Current Population Reports.

²Reflects change in collection cycle.

QUARTERLY TAX REPORT

Table 3. Collections of Selected State Taxes, First Quarter of 1978 and Prior Periods

State	Total tax collections ¹				General sales and gross receipts			
	1st quarter 1978 (thousand dollars)	12-month periods			1st quarter 1978 (thousand dollars)	12-month periods		
		Year ended March 1978 (thousand dollars)	Percent change from--			Year ended March 1978 (thousand dollars)	Percent change from--	
			Year ended Dec. 1977	Year ended March 1977			Year ended Dec. 1977	Year ended March 1977
United States, total ²	28,755,061	108,834,959	2.5	11.6	9,168,087	33,910,635	3.8	13.9
Alabama.....	442,124	1,497,946	2.7	11.7	120,272	474,733	1.8	10.6
Alaska.....	110,829	769,677	-0.2	23.3	(X)	(X)	(X)	(X)
Arizona.....	296,583	1,234,536	0.6	11.7	148,473	558,242	3.7	15.6
Arkansas.....	233,236	882,978	2.8	14.0	74,336	304,251	2.7	15.3
California.....	3,922,652	14,160,858	4.4	18.7	1,538,275	4,881,214	6.9	18.3
Colorado.....	273,960	1,172,946	0.9	11.9	106,995	394,979	5.6	17.9
Connecticut.....	381,540	1,510,967	2.9	12.6	155,905	626,451	1.7	9.7
Delaware.....	113,834	427,160	3.2	11.8	(X)	(X)	(X)	(X)
Florida.....	984,410	3,562,290	4.1	13.3	433,500	1,566,322	4.4	15.7
Georgia.....	521,325	2,112,183	3.6	16.3	195,210	764,875	3.3	13.4
Hawaii.....	186,508	736,151	3.6	10.6	93,348	361,753	2.7	11.3
Idaho.....	102,608	396,543	4.2	12.1	28,227	115,200	3.8	15.9
Illinois.....	1,474,817	5,630,497	1.6	8.2	513,734	1,970,815	1.7	8.7
Indiana.....	642,090	2,416,861	4.6	17.0	295,986	1,100,859	2.9	7.5
Iowa.....	446,591	1,375,723	2.1	10.4	93,759	367,808	1.7	5.8
Kansas.....	289,104	1,029,226	2.0	9.1	90,337	348,086	2.3	8.5
Kentucky.....	433,713	1,777,249	4.1	19.8	136,008	514,302	3.2	15.6
Louisiana.....	478,513	1,850,233	3.2	10.9	138,786	546,063	3.6	15.9
Maine.....	131,313	504,243	1.7	4.9	42,537	182,972	2.3	10.9
Maryland.....	541,927	2,350,396	2.4	16.3	157,798	577,286	6.6	27.4
Massachusetts.....	800,834	3,208,256	1.8	4.5	121,492	492,493	3.0	7.3
Michigan.....	1,315,506	5,088,282	4.2	10.1	397,068	1,462,602	3.8	15.2
Minnesota.....	712,116	2,710,112	2.6	11.5	135,642	519,791	3.5	15.0
Mississippi.....	299,994	1,048,287	3.9	13.9	136,385	524,052	3.5	14.3
Missouri.....	409,905	1,737,740	2.2	12.6	174,313	670,947	3.5	15.8
Montana.....	71,986	320,489	-1.7	3.9	(X)	(X)	(X)	(X)
Nebraska.....	169,074	656,126	-1.9	15.0	61,952	236,447	4.0	27.2
Nevada.....	101,514	369,515	4.8	14.9	35,729	135,584	6.3	23.8
New Hampshire.....	67,090	229,482	9.6	17.9	(X)	(X)	(X)	(X)
New Jersey.....	698,526	3,141,346	-1.6	7.3	215,415	985,241	1.6	10.5
New Mexico.....	217,892	719,199	8.1	13.1	84,050	310,933	5.2	17.4
New York.....	3,405,575	10,945,491	-0.2	1.8	737,210	2,432,906	2.8	9.7
North Carolina.....	767,170	2,546,990	3.1	9.7	140,995	562,237	3.2	11.7
North Dakota.....	83,208	288,610	-2.5	-2.7	24,521	95,295	-5.7	-18.1
Ohio.....	1,141,087	4,079,764	6.2	18.2	293,471	1,260,824	2.1	14.9
Oklahoma.....	358,636	1,248,979	2.3	9.4	62,734	232,672	4.8	18.4
Oregon.....	243,260	1,068,371	2.7	14.6	(X)	(X)	(X)	(X)
Pennsylvania.....	1,300,844	5,936,279	1.8	10.7	424,663	1,684,320	2.8	13.1
Rhode Island.....	104,410	448,754	0.4	3.2	32,588	140,437	-1.7	4.5
South Carolina.....	364,937	1,323,794	4.4	16.7	116,615	455,850	3.5	12.7
South Dakota.....	61,327	214,361	1.2	7.7	29,211	108,651	0.8	9.0
Tennessee.....	414,103	1,611,565	0.3	9.2	199,381	807,594	2.6	15.7
Texas.....	1,224,815	5,055,153	2.8	11.3	495,906	1,871,657	5.0	16.5
Utah.....	152,250	578,976	3.1	11.6	71,412	253,142	4.7	16.2
Vermont.....	58,625	238,472	-2.8	3.9	8,710	32,783	-1.8	4.4
Virginia.....	493,712	2,268,073	2.6	14.4	124,057	473,401	3.4	13.5
Washington.....	578,302	2,263,739	0.6	14.0	346,694	1,281,325	5.0	18.0
West Virginia.....	242,949	954,539	0.9	9.4	117,201	460,745	0.3	7.5
Wisconsin.....	824,512	2,865,880	3.6	14.6	188,841	653,912	3.0	13.6
Wyoming.....	63,225	269,672	3.6	19.6	28,345	108,583	2.6	22.2
EXHIBIT: District of Columbia ²	189,586	748,905	-2.6	(NA)	38,962	148,745	0.7	12.3

See footnotes at end of table.

Table 3. Collections of Selected State Taxes, First Quarter of 1978 and Prior Periods—Continued

State	Motor fuel sales				Tobacco product sales			
	1st quarter 1978 (thousand dollars)	12-month periods			1st quarter 1978 (thousand dollars)	12-month periods		
		Year ended March 1978 (thousand dollars)	Percent change from--			Year ended March 1978 (thousand dollars)	Percent change from--	
			Year ended Dec. 1977	Year ended March 1977			Year ended Dec. 1977	Year ended March 1977
United States, total ²	2,260,431	9,400,509	1.2	4.2	868,900	3,604,090	1.1	3.6
Alabama.....	40,756	169,534	1.1	4.8	12,009	50,611	0.4	3.5
Alaska.....	5,720	24,065	7.0	29.1	940	4,496	-2.4	-3.1
Arizona.....	29,841	118,596	2.4	8.4	9,125	36,212	2.2	2.8
Arkansas.....	30,128	124,208	2.2	5.2	11,033	46,798	0.8	5.4
California.....	209,595	844,276	1.1	5.1	75,091	271,082	2.1	1.1
Colorado.....	26,552	104,991	1.2	3.7	11,693	45,163	10.0	37.9
Connecticut.....	38,528	160,853	-0.1	4.0	18,482	75,660	0.1	1.6
Delaware.....	8,070	34,005	3.9	19.8	2,717	12,404	-1.1	1.2
Florida.....	103,603	399,193	1.3	5.0	58,867	222,610	7.2	22.2
Georgia.....	61,371	253,747	0.9	4.5	18,493	76,444	1.4	3.7
Hawaii.....	8,462	33,722	1.2	4.7	2,696	10,571	1.3	3.8
Idaho.....	9,663	46,501	0.8	1.7	1,839	8,040	-	0.6
Illinois.....	99,692	414,068	0.9	3.1	42,585	184,256	1.7	5.4
Indiana.....	59,961	265,388	-0.4	3.6	19,168	73,430	10.8	43.9
Iowa.....	32,775	135,574	0.1	3.1	10,683	46,410	-0.3	1.2
Kansas.....	27,457	121,649	-3.0	5.0	7,717	32,032	-0.8	0.4
Kentucky.....	42,911	188,364	0.8	4.0	4,983	21,667	-1.5	-1.0
Louisiana.....	43,165	180,648	1.0	5.1	13,615	57,838	-0.3	2.1
Maine.....	12,608	55,986	0.3	2.2	5,409	24,253	-0.4	0.3
Maryland.....	47,859	196,187	1.2	4.5	12,352	53,572	-0.4	-2.0
Massachusetts.....	63,214	226,536	12.1	5.5	33,553	142,423	-0.3	-6.9
Michigan.....	107,642	436,589	2.0	3.6	35,209	140,419	1.6	0.9
Minnesota.....	43,857	202,331	-0.2	4.0	19,300	84,190	-0.5	-0.5
Mississippi.....	27,764	137,310	0.9	5.8	7,498	30,936	0.6	4.0
Missouri.....	50,232	214,630	0.6	6.4	13,674	59,798	-0.5	1.1
Montana.....	10,711	46,297	0.8	6.5	2,899	11,628	1.1	1.9
Nebraska.....	22,304	94,890	3.0	8.2	5,313	22,570	-0.4	2.0
Nevada.....	7,228	30,839	1.4	7.4	2,623	11,105	-0.2	-1.4
New Hampshire.....	9,908	42,444	0.8	6.8	5,581	26,530	-0.6	-0.2
New Jersey.....	67,335	294,810	-1.0	1.2	39,791	170,177	-0.3	1.9
New Mexico.....	17,340	68,819	2.7	7.6	3,563	13,903	2.6	1.8
New York.....	118,745	496,095	-	-3.1	77,094	335,099	-	0.3
North Carolina.....	70,676	300,034	1.1	4.6	4,231	19,479	-1.5	-5.6
North Dakota.....	5,330	32,099	3.2	12.2	1,920	8,637	-0.2	0.4
Ohio.....	98,906	403,785	0.1	3.4	48,408	201,613	0.6	3.0
Oklahoma.....	30,228	128,019	0.6	4.7	12,281	53,557	-0.2	4.0
Oregon.....	21,428	95,555	2.1	6.4	7,710	32,225	-4.8	1.0
Pennsylvania.....	124,688	513,205	-1.1	2.0	58,038	250,205	-0.3	1.6
Rhode Island.....	9,841	41,152	-	3.1	5,574	23,859	-0.6	-2.8
South Carolina.....	38,763	156,820	3.8	12.6	6,384	26,890	3.4	15.0
South Dakota.....	7,996	37,569	1.0	3.2	2,101	9,182	-0.9	-0.1
Tennessee.....	47,407	198,839	1.3	4.6	16,815	69,408	0.7	3.3
Texas.....	113,305	468,164	1.7	1.8	69,004	293,219	0.4	3.9
Utah.....	13,665	57,924	3.2	7.4	1,854	7,844	0.7	3.0
Vermont.....	6,003	23,707	1.3	2.5	2,136	9,426	0.5	-1.5
Virginia.....	68,191	275,371	0.9	4.6	3,908	18,051	-0.9	2.2
Washington.....	52,658	217,093	4.5	20.1	15,795	60,679	3.1	5.5
West Virginia.....	18,606	84,690	-	5.4	6,519	28,313	0.2	3.1
Wisconsin.....	40,099	174,693	0.4	3.5	19,597	84,451	0.3	1.4
Wyoming.....	7,644	28,645	2.6	3.5	1,030	4,725	-1.8	0.3
EXHIBIT: District of Columbia ²	5,160	22,223	-1.8	-3.5	2,618	11,548	-1.0	(NA)

See footnotes at end of table.

QUARTERLY TAX REPORT

Table 3. Collections of Selected State Taxes, First Quarter of 1978 and Prior Periods—Continued

State	Alcoholic beverage sales				Individual income			
	1st quarter 1978 (thousand dollars)	12-month periods			1st quarter 1978 (thousand dollars)	12-month periods		
		Year ended March 1978 (thousand dollars)	Percent change from--			Year ended March 1978 (thousand dollars)	Percent change from--	
			Year ended Dec. 1977	Year ended March 1977			Year ended Dec. 1977	Year ended March 1977
United States, total ²	560,967	2,250,452	2.6	8.1	6,891,491	27,812,494	2.3	12.6
Alabama.....	17,450	72,142	2.5	3.8	66,422	288,688	4.1	18.3
Alaska.....	1,902	7,961	0.1	-0.8	35,949	158,504	-14.4	-22.9
Arizona.....	4,956	18,774	1.7	7.6	42,491	206,796	1.0	16.2
Arkansas.....	4,522	19,230	2.1	8.0	49,750	191,142	2.0	17.8
California.....	29,900	131,065	1.2	4.0	1,027,312	4,210,449	5.6	23.1
Colorado.....	6,105	21,693	8.3	13.8	72,043	379,245	-4.9	4.9
Connecticut.....	6,273	25,095	0.8	3.6	13,932	68,077	4.1	31.8
Delaware.....	956	4,508	2.5	2.3	44,102	184,077	2.5	14.6
Florida.....	67,229	227,579	8.5	23.7	(X)	(X)	(X)	(X)
Georgia.....	23,195	87,101	6.2	13.1	123,069	566,901	3.7	20.2
Hawaii.....	4,472	17,414	0.8	10.4	57,377	221,355	4.3	11.3
Idaho.....	1,729	6,967	2.0	18.8	34,040	133,599	8.7	21.3
Illinois.....	18,459	76,564	-0.1	0.7	425,866	1,517,067	4.2	11.8
Indiana.....	6,638	31,488	4.1	16.7	146,553	520,436	1.4	13.8
Iowa.....	3,550	15,436	11.0	7.0	147,084	484,634	0.9	15.4
Kansas.....	5,460	22,039	6.4	29.6	62,190	228,904	4.0	5.2
Kentucky.....	3,693	15,252	1.7	3.5	87,747	374,277	5.8	16.3
Louisiana.....	10,967	46,798	0.9	4.8	40,793	166,383	13.6	31.1
Maine.....	5,180	24,971	0.8	4.8	20,961	90,043	5.3	37.6
Maryland.....	6,796	28,496	1.1	2.8	170,924	864,108	0.9	9.1
Massachusetts.....	18,116	78,920	1.5	-3.0	319,398	1,352,417	1.6	5.0
Michigan.....	20,156	81,318	1.3	4.3	390,194	1,533,690	6.7	12.9
Minnesota.....	8,002	51,919	-7.2	0.6	262,408	1,055,355	2.4	10.8
Mississippi.....	6,430	24,268	-1.4	³ -7.0	36,741	147,435	3.9	24.4
Missouri.....	5,693	23,939	2.6	4.9	96,169	431,144	2.2	15.4
Montana.....	1,675	9,078	-6.9	-1.0	29,295	120,816	1.8	14.8
Nebraska.....	2,597	11,333	2.4	12.5	40,791	177,329	-4.2	18.5
Nevada.....	2,247	10,925	2.1	7.4	(X)	(X)	(X)	(X)
New Hampshire.....	848	4,172	1.3	3.5	724	7,223	-0.6	16.3
New Jersey.....	11,437	54,746	2.9	-7.6	181,992	731,415	-4.4	21.6
New Mexico.....	1,691	7,381	3.6	13.2	28,369	43,905	73.2	-32.5
New York.....	39,342	150,589	0.3	0.3	1,146,034	4,506,244	-3.6	-0.5
North Carolina.....	21,786	91,068	1.7	6.4	190,875	819,270	3.2	8.1
North Dakota.....	1,454	6,202	1.2	1.4	21,394	61,553	7.2	26.3
Ohio.....	18,272	74,639	4.6	1.0	219,151	759,336	12.2	31.7
Oklahoma.....	8,660	36,823	2.0	13.1	63,550	249,168	3.9	18.9
Oregon.....	2,081	7,275	⁴ 11.1	⁴ 23.8	145,454	638,632	4.2	18.8
Pennsylvania.....	33,193	108,899	3.5	2.6	335,150	1,264,340	2.4	11.4
Rhode Island.....	1,684	7,684	2.9	4.6	18,690	108,673	1.4	-2.1
South Carolina.....	17,784	77,819	1.5	7.8	69,200	340,513	4.8	20.4
South Dakota.....	1,782	7,467	-0.1	6.4	(X)	(X)	(X)	(X)
Tennessee.....	11,431	44,076	2.2	7.4	4,899	22,588	2.1	3.8
Texas.....	40,334	157,936	3.5	10.9	(X)	(X)	(X)	(X)
Utah.....	1,385	4,956	-6.0	-1.0	38,394	173,148	0.7	9.3
Vermont.....	3,052	12,205	2.1	1.0	15,168	75,159	-1.3	13.9
Virginia.....	17,077	67,193	0.7	13.1	179,920	839,417	3.4	21.8
Washington.....	19,635	71,666	2.2	7.2	(X)	(X)	(X)	(X)
West Virginia.....	4,819	21,147	-1.2	5.1	38,096	178,385	-0.2	12.4
Wisconsin.....	8,872	43,109	3.8	15.1	350,840	1,267,829	4.8	18.3
Wyoming.....	-	1,127	⁵ -23.1	⁵ -4.0	(X)	(X)	(X)	(X)
EXHIBIT: District of Columbia ³	2,569	10,389	-2.1	(NA)	52,353	215,465	2.6	24.0

See footnotes at end of table.

Table 3. Collections of Selected State Taxes, First Quarter of 1978 and Prior Periods—Continued

State	Corporation net income				Motor vehicle and operators' licenses			
	1st quarter 1978 (thousand dollars)	12-month periods			1st quarter 1978 (thousand dollars)	12-month periods		
		Year ended March 1978 (thousand dollars)	Percent change from--			Year ended March 1978 (thousand dollars)	Percent change from--	
			Year ended Dec. 1977	Year ended March 1977			Year ended Dec. 1977	Year ended March 1977
United States, total ²	2,982,475	10,146,495	4.5	19.1	1,676,808	4,723,505	1.7	7.3
Alabama.....	29,258	80,276	3.1	21.5	20,665	43,076	-3.8	11.4
Alaska.....	7,651	34,664	-1.1	-3.5	2,607	9,428	14.8	3.6
Arizona.....	11,780	59,649	7.9	30.6	18,405	53,856	-	5.6
Arkansas.....	16,667	75,136	4.2	27.8	10,067	46,764	0.5	4.9
California.....	568,950	1,924,615	4.4	24.9	113,967	371,948	3.2	22.3
Colorado.....	9,907	87,608	3.0	29.7	16,659	40,765	-6.7	-8.7
Connecticut.....	64,682	194,273	2.3	18.7	16,989	78,147	3.4	12.2
Delaware.....	7,850	38,138	16.0	92.3	4,928	19,947	0.8	2.1
Florida.....	58,253	226,465	7.1	20.4	56,401	233,208	2.0	-2.8
Georgia.....	50,418	201,617	5.7	27.2	20,323	51,524	0.2	14.7
Hawaii.....	6,638	26,735	4.4	8.6	-	5	-94.3	-95.6
Idaho.....	5,269	31,293	-4.8	4.8	6,152	23,376	3.0	-5.7
Illinois.....	69,555	394,821	-7.2	-4.4	119,774	349,253	-1.2	3.7
Indiana.....	40,100	183,855	⁵ 21.0	⁵ 181.5	42,991	107,055	⁵ 20.1	⁵ 46.1
Iowa.....	19,851	97,738	4.5	17.0	87,690	126,272	3.4	5.4
Kansas.....	16,297	125,245	0.4	21.6	32,735	66,146	2.2	12.4
Kentucky.....	17,770	138,429	0.4	13.0	15,946	45,781	-1.9	15.7
Louisiana.....	12,811	133,285	2.1	54.4	9,904	43,036	17.2	29.3
Maine.....	8,232	34,373	-12.5	1.0	11,295	24,966	2.3	8.5
Maryland.....	26,954	138,738	9.2	⁵ 53.2	42,263	84,286	1.3	5.6
Massachusetts.....	125,940	401,744	-1.2	-5.7	20,224	76,888	1.2	⁵ 34.3
Michigan.....	209,451	902,280	4.4	28.6	92,915	194,471	-0.3	8.6
Minnesota.....	98,314	284,190	6.5	15.9	32,347	118,166	3.0	12.0
Mississippi.....	23,854	50,465	8.2	22.1	8,457	26,556	31.8	17.0
Missouri.....	14,974	112,045	2.4	21.6	35,803	106,187	0.5	7.0
Montana.....	3,816	26,708	2.7	16.6	4,856	14,769	4.3	5.0
Nebraska.....	11,928	45,539	-0.1	20.5	19,464	36,955	-7.3	-1.5
Nevada.....	(X)	(X)	(X)	(X)	7,659	20,667	2.5	12.5
New Hampshire.....	18,774	50,622	26.6	71.6	5,571	22,122	-1.8	2.7
New Jersey.....	52,669	296,992	4.8	22.0	84,305	228,170	0.1	5.0
New Mexico.....	14,563	36,246	18.0	33.8	19,354	34,987	14.7	17.6
New York.....	629,292	1,344,610	6.3	3.7	⁶ 94,500	308,761	0.9	1.5
North Carolina.....	101,602	231,639	4.7	21.3	92,067	120,522	7.1	12.2
North Dakota.....	4,562	21,904	0.9	4.5	12,939	23,255	6.9	4.1
Ohio.....	227,199	413,071	⁷ 23.4	⁷ 47.6	20,060	221,553	1.2	5.4
Oklahoma.....	21,521	76,985	7.1	31.3	83,477	113,195	6.1	-7.6
Oregon.....	14,796	105,987	3.7	54.2	26,853	87,943	7.5	-2.7
Pennsylvania.....	82,165	688,792	0.7	12.4	123,491	321,496	1.6	4.9
Rhode Island.....	12,021	41,316	1.7	6.8	9,120	20,418	3.8	1.7
South Carolina.....	52,081	119,758	5.3	17.1	12,097	38,955	⁵ 20.1	⁵ 131.4
South Dakota.....	831	2,246	-15.8	-7.5	4,806	15,253	2.9	-0.5
Tennessee.....	43,792	162,642	-0.8	8.9	23,490	83,978	-22.8	-29.4
Texas.....	(X)	(X)	(X)	(X)	68,563	289,176	7.1	14.2
Utah.....	4,439	25,868	4.2	14.6	8,962	17,872	2.4	8.8
Vermont.....	4,328	18,125	0.1	3.4	7,288	18,462	-7.1	3.7
Virginia.....	21,701	161,994	4.1	10.8	29,836	99,425	7.2	7.2
Washington.....	(X)	(X)	(X)	(X)	29,656	72,067	-25.0	-8.3
West Virginia.....	8,543	22,741	1.2	-1.8	4,992	38,405	-0.8	5.5
Wisconsin.....	130,426	275,033	3.9	13.4	35,537	101,154	3.4	2.4
Wyoming.....	(X)	(X)	(X)	(X)	8,358	32,838	6.0	29.9
EXHIBIT: District of Columbia ²	7,139	61,452	-3.7	(NA)	9,688	17,361	-35.1	-32.0

- Represents zero or rounds to zero.

NA Not available.

X Not applicable.

¹ Includes amounts not separately detailed.² The totals exclude amounts reported for the District of Columbia; District of Columbia data appear in this table only for convenient reference to corresponding data for individual State governments and are included as local, rather than State, tax revenue in table 1.³ Reflects change in administration of tax.⁴ Reflects tax rate increase effective October 4, 1977.⁵ Reflects change in collection cycle.⁶ Estimate; actual figures are unavailable.⁷ Reflects, in part, change by State in estimated distribution between corporation net income and license taxes.

APPENDIX

Factors Affecting Trends in State Tax Collections

Listed below are some factors which deserve special attention in interpreting trends in the taxes listed in table 3 of this report.

ALASKA

Individual income tax. Collection of withheld taxes changed from quarterly to monthly effective January 1, 1977.

COLORADO

Tobacco product sales tax. Rate increases became effective July 1, 1977.

CONNECTICUT

Individual income tax. Tax rates changed from flat rate of 7 percent to sliding scale from 1 to 9 percent applicable to tax years beginning January 1, 1977.

DELAWARE

Motor fuel sales tax. Tax rate increased from 9 to 11 cents per gallon effective July 1, 1977.

Corporation net income tax. Tax rate increased from 7.2 to 8.7 percent applicable to tax years beginning January 1, 1977.

DISTRICT OF COLUMBIA

Motor vehicle and operators' license tax. Increase in fees became effective October 1, 1976.

FLORIDA

Tobacco product sales tax. Rate increases became effective July 1, 1977.

Alcoholic beverage sales tax. Rate increases became effective July 1, 1977.

Motor vehicle and operators' license tax. Initiated staggered vehicle registration system effective October 1, 1976.

HAWAII

Motor vehicle and operators' license tax. State collects only motor carrier and gross weight fees. Motor vehicle registration and driver licensing activities are conducted by county governments.

INDIANA

Tobacco product sales tax. Rate increases became effective July 1, 1977.

Alcoholic beverage sales tax. Rate increases became effective July 1, 1977.

KANSAS

Alcoholic beverage sales tax. Rate increases became effective July 1, 1977.

Individual income tax. Tax rates revised applicable to tax years beginning January 1, 1977.

Motor vehicle and operators' license tax. Increase in registration fees became effective January 1, 1977.

LOUISIANA

Individual income tax. Tax tables adjusted effecting increases in tax applicable to tax years beginning January 1, 1977.

Corporation net income tax. Tax rates changed from flat rate of 4 percent to graduated rates ranging from 4 to 8 percent applicable to tax years beginning January 1, 1977.

Motor vehicle and operators' license tax. Automobile registration is required every 2 years.

MAINE

Individual income tax. Tax rates were increased in two stages applicable to tax years beginning January 1, 1976 and January 1, 1977.

Corporation net income tax. Tax rate decreased slightly applicable January 1, 1978.

MARYLAND

General sales and gross receipts tax. Tax rate increased from 4 to 5 percent effective June 1, 1977.

MICHIGAN

Corporation net income tax. A new corporation income tax effective January 1, 1976 replaced other business license and corporation income taxes.

MISSISSIPPI

Motor vehicle and operators' license tax. Initiated staggered vehicle registration system effective November 1, 1976.

MISSOURI

General sales and gross receipts tax. Tax rate increased from 3.0 to 3.125 percent effective July 1, 1977.

MONTANA

Motor fuel sales tax. Tax rate increased from 7.75 to 8 cents per gallon effective July 1, 1977.

Alcoholic beverage sales tax. Rate increases became effective July 1, 1977.

NEBRASKA

General sales and gross receipts tax. Tax rate increased from 2.5 to 3.0 percent effective September 1, 1976 and from 3.0 to 3.5 percent effective July 1, 1977. Tax rate decreased effective January 1, 1978 to 3.0 percent.

Motor fuel sales tax. Tax rate increased from 8.5 to 9.5 cents per gallon effective August 1, 1977.

Alcoholic beverage sales tax. Rate increases became effective May 30, 1977.

Individual income tax. Tax rate increased from 15 to 17 percent of adjusted Federal income tax liability applicable January 1, 1976 and from 17 to 18 percent applicable January 1, 1977. Tax rate decreased applicable January 1, 1978 to 16 percent.

Corporation net income tax. Tax rate increases were applicable January 1, 1976 and January 1, 1977. Tax rate decreased applicable January 1, 1978.

NEW HAMPSHIRE

Motor fuel sales tax. Tax rate increased from 9 to 10 cents per gallon effective August 1, 1977.

Individual income tax. Rate for tax on interest and dividends increased from 4.25 to 5.0 percent applicable January 1, 1977.

Corporation net income tax. Tax rate increased from 7 to 8 percent applicable July 1, 1977.

NEW MEXICO

Individual income tax. Temporary tax credit program, applicable to tax years ending in 1976 and 1977, substantially reduced tax collections. Tax rates were reduced applicable January 1, 1978.

NEW YORK

Corporation net income tax. A 20 percent tax surcharge was imposed for calendar years 1975 through 1977.

NORTH CAROLINA

Individual income tax. Collection of withheld taxes changed from quarterly to monthly effective October 1, 1976.

NORTH DAKOTA

General sales and gross receipts tax. Tax rate reduced from 4.0 to 3.0 percent effective January 1, 1977.

Motor fuel sales tax. Tax rate increased from 7 to 8 cents per gallon effective July 1, 1977.

Motor vehicle and operators' license tax. Increase in fees became effective July 1, 1977.

OHIO

Individual income tax. Collection of withheld taxes accelerated effective November 23, 1977.

Motor vehicle and operators' license tax. Initiated staggered vehicle registration system effective October 28, 1977.

OREGON

Corporation net income tax. Tax rates were increased in three stages, from 6.0 to 6.5 percent applicable January 1, 1976, to 7.0 percent applicable January 1, 1977, and to 7.5 percent applicable January 1, 1978.

Motor vehicle and operators' license tax. Automobile registration is required every 2 years.

PENNSYLVANIA

Individual income tax. Tax rate increased from 2.0 to 2.2 percent applicable January 1, 1978.

Corporation net income tax. Tax rate increased from 9.5 to 10.5 percent applicable January 1, 1977.

SOUTH CAROLINA

Motor fuel sales tax. Tax rate increased from 8 to 9 cents per gallon effective July 1, 1977.

Tobacco product sales tax. Rate increases became effective July 1, 1977.

TENNESSEE

Motor vehicle and operators' license tax. Initiated staggered vehicle registration system effective February 1, 1977.

UTAH

Individual income tax. Tax rates were decreased effective January 1, 1976.

Corporation net income tax. Tax rate was reduced from 6 to 4 percent of net income effective for tax years beginning January 1, 1977.

VERMONT

Individual income tax. Nine percent surtax repealed applicable January 1, 1977, reducing tax rate from 27.25 to 25 percent of Federal tax liability.

Motor vehicle and operators' license tax. Initiated staggered vehicle registration system effective September 1, 1977.

WASHINGTON

Motor fuel sales tax. Tax rate increased from 9 to 11 cents per gallon effective July 1, 1977.

Motor vehicle and operators' license tax. Initiated staggered vehicle registration system effective January 1, 1977.